## **IN THE SPECIFICATION:**

Please replace paragraph [0028] on page 5, with the following paragraph (amendments shown):

[0028] According to one aspect, the earpiece is formed of a resilient polymer. Preferably, the earpiece is formed of a resilient polymer having a Shore A durometer of between approximately 35 and approximately 45. More preferably, the earpiece is formed of a resilient polymer having a Shore A durometer of approximately 40. Preferably, the earpiece is comprised of ALPHA PVC 3019-40/45 ALPHA® PVC 3019-40/45.

Please replace paragraph [0076] on page 12, with the following paragraph (amendments shown):

[0076] The ambidextrous earpiece of the present invention is preferably formed of a resilient polymer material such as ALPHA PVC 3019-40/45 ALPHA® PVC 3019-40/45, provided by ALPHAGARY of Leominster, MA.

LAW OFFICES OF MACPHERSON KWOK CHEN & HEID LLP

2402 MICHELSON DRIVE SUITE 210 IRVINE CA 92612 (949) 752-7040 FAX (408) 392-9262